

Author: Villines/Ma Analyst: Gail Hall Bill Number: AB 2114Related Bills: See prior Analysis Telephone: 845-6111 Amended Date: May 1, 2008Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Department of Finance Conduct Study Of Impact Of Change In Apportionment Of Income Of Trades Or Businesses That Would Modify Sales Factor To Retain & Attract Businesses To & Create New Jobs In California ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department. TECHNICAL BILL – No program or fiscal changes to existing program. BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department. TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____. MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended _____ still applies. MINOR AMENDMENT – No change in approved position of _____. See Comments below X OTHER – See comments below.**COMMENTS:**

The May 1, 2008, amendments deleted the provisions describing legislative intent to enact legislation for purposes of apportioning income and inserted provisions that would require the Department of Finance (DOF) to conduct a study on a change in law relating to the apportionment of income.

It is unknown what the Department's role would be in assisting the DOF with this study. If the Department is asked to provide data that is not currently collected, the Department would incur fiscal costs.

Board Position:

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Franchise Tax Board Staff

Date

Gail Hall

5/14/08